

1928 N. Evergreen
Mill Creek, Wa. 98012
November 20, 1997

Dear Eric,

The two Smith cents were returned to me today from Superior Stamp & Coin Co. who photographed them for me. The 1793 with the vine and bars on the edge was tooled from an S-8. The other example, with the lettered edge, I haven't been able to figure out yet but I've only spent a few minutes on it. Since the edge is lettered and the leaf after DOLLAR points up this limits it to some variety between S-21 and S-76a as it definitely is not one of the heads of 1793 (S-17 to S-20). And the edge is untampered with. It is somewhat interesting that the damage above NI in UNITED existed prior to the heads being tooled.

After further research, my best guess on this second cent is that it is an S-22. Both the obverse and reverse have been completely tooled and no I.D. points remain. Possibly some detail was visible prior to Smith's work. He may have tooled around that detail altering it drastically. That's the best I can do, Eric.

Are these going into your Numismatic Society. If so, when?

Photos are enclosed. Thanks for sending the coins. I've really enjoyed looking at them. Smith cents are very collectible.

Best Regards
Del Bland